

CITY OF WEST LAFAYETTE
TAX ABATEMENT HANDBOOK
WEST LAFAYETTE ECONOMIC DEVELOPMENT COMMISSION

ADOPTED BY:
WEST LAFAYETTE ECONOMIC DEVELOPMENT COMMISSION
JANUARY 1, 2005

DEPARTMENT OF DEVELOPMENT
609 WEST NAVAJO STREET
WEST LAFAYETTE, INDIANA
47906

**INTRODUCTION AND OVERVIEW OF THE TAX ABATEMENT PROCESS
FOR
THE WEST LAFAYETTE ECONOMIC DEVELOPMENT COMMISSION**

1. **Welcome to the Tax Abatement Process.** Please read the following instructions and Indiana Code attached (IC 6-1.1-12.1). The applicant is responsible for compliance with all legal procedures and is urged to consult with an attorney and/or accountant. Information from the Department of Development (DOD) staff and Economic Development Commission (EDC) is advisory only.

2. Fill out the appropriate forms:

- A. Statement of Benefits Form which is Indiana Form SB-1, attached
- B. City of West Lafayette Tax Abatement Application Form, attached
- C. Supplementary Information Sheet for Tax Abatement Application for manufacturing equipment/real property, attached

3. You must provide the following additional documents:

- A. Legal description
- B. Plat map

4. A filing fee is required by West Lafayette City Code (27.07). This fee is paid to the West Lafayette Clerk Treasurer's Office prior to processing of the abatement request. This means that the Clerk Treasurer's Office must receive full payment of the filing fee prior to the abatement process moving forward, as per City Code 27.07. The fee schedule is as follows:

- A. \$150.00 if the value of the proposed improvement is \$150,000 or less.
- B. \$1.00 per \$1,000 of proposed improvements if the proposed improvements are more than \$150,000, but the fee shall not exceed \$1,000.

These fees are to be paid to the West Lafayette Clerk Treasurer's Office, 609 W. Navajo, West Lafayette, Indiana 47906, 765-775-5150 from 8:00 am until 4:30 pm Monday through Friday.

5. The Department of Development will prepare a **Fee Payment Form** that lists the total abatement request and fee to be paid to the Clerk Treasurer's Office. The applicant will pay this fee with accompanying fee statement to the Clerk Treasurer at the above address. Once the fee has been paid the Clerk Treasurer will date and stamp the fee payment form received and forward a copy of the statement to the DOD. Once a copy of the paid fee payment form is received by the DOD the abatement process will proceed.

6. The abatement fee must be paid and all forms must be received by the Department of Development at 609 W. Navajo at least two (2) weeks prior to an Abatement Hearing

before the EDC. The EDC does not meet on a regularly scheduled basis and the meetings, therefore, are scheduled as needed.

7. **EDC MEETING:** You will be notified by letter as to when the meeting will be held. You or your representative should attend the meeting to answer questions. Generally, one meeting will suffice; however, two meetings of the EDC are possible. The second meeting is generally held as a result of additional questions being asked by the EDC. The EDC is an advisory body who will recommend approval or denial of the Abatement Request. The EDC's recommendation and the SB-1 will be forwarded to the DOD for completion of the back page "**FOR USE OF THE DESIGNATING BODY**". DOD will then forward the completed SB-1 to the Clerk Treasurer's Office who will forward it to the West Lafayette Common Council (Council) for their approval or denial.

8. **WEST LAFAYETTE COMMON COUNCIL** will be briefed at the pre-council meeting and subsequently will vote at a scheduled meeting on the recommendation of the EDC. The Council may have additional questions and, again, it is recommended that you or a representative be present to answer these questions. The Council must meet twice to approve an abatement request. The first meeting will be to approve a Confirmatory Resolution which also is written by DOD and provided to the Clerk Treasurer. The Council meets on the first Monday of the month at 7:30 pm in the Court Room of City Hall, 609 West Navajo Street. To confirm the meeting date and time it is recommended that you call the Department of Development at 765-775-5160.

9. Once approved by Council the Clerk will forward copies of the **SB-1** signed by the Mayor and Clerk Treasurer along with the Confirmatory Resolution to the Tippecanoe County Auditor, DOD and the applicant.

10. Please remember that council approval of the abatement means that you have **eighteen (18) months** to begin construction on the project or installation of equipment; completion of all activities must be within a **three (3) year** period after construction or installation begins.

11. **Please note item #3 on the SB-1 form.** You must file the following form/forms annually with the Tippecanoe County Auditor, 20 North 3rd Street, Lafayette, Indiana 47901, 765-423-9207:

A. **Application for Deduction from Assessed Valuation of Structures** (State of Indiana form 18379, form 322/RE), before May 10 or not later than thirty (30) days after you receive a notice of increase in assessment; and/or

with the Tippecanoe County Assessor, 20 North 3rd Street, Lafayette, Indiana 47901, 765-423-9255:

B. **Application for Deduction from Assessed Valuation Personal Property** (State of Indiana form 52503, form 103 ERA), attached, between March 1 and May 15th annually.

12. You must file a **Compliance with Statement of Benefits** (Indiana form CF-1), attached, the first year after application with the Department of Development and the Tippecanoe County Auditor at the same time as the initial application (**anniversary date**) for deduction and annually, thereafter, **before March 1** for real property and at the same time as the application for deduction (**anniversary date**) for equipment.

A. The DOD will review the Compliance with Statement of Benefits once it has been received. The EDC will be notified that the statement has been received and reviewed by DOD staff. If it is determined that there is a problem with compliance the EDC members will be given a copy of the statement for review. The Compliance with Statement of Benefits will be available in the DOD office for EDC review regardless. It should be remembered that some of the information contained in the Compliance with Statement of Benefits is highly sensitive and not subject to public review (as per IC 6-1.1-35.9) or review by any other designated bodies or officials. Gross figures, however, relating to total employees and salaries can be provided.

B. Should the EDC determine that there is a problem with the Compliance with Statement of Benefits a formal review will be instituted between the West Lafayette City Council and the applicant. The ultimate penalty for non-compliance with the Statement of Benefits will be the loss of the abatement.

Should you have questions throughout the process, please contact the following agencies:

West Lafayette Economic Development Commission	(765) 775-5160
West Lafayette Department of Development	(765) 775-5160
West Lafayette Clerk Treasurer	(765) 775-5150
Tippecanoe County Auditor	(765) 423-9207
Tippecanoe County Assessor	(765) 423-9255
Indiana State Board of Tax Commissioners	(317) 232-3761
Lafayette-West Lafayette Economic Development Corp.	(765) 742-0095

All forms are available on the State of Indiana website at:

<http://www.in.gov/icpr/webfile/formsdiv/dlgf.html>

Forms may be completed online and printed. Please make a copy for your records as they cannot be saved as a completed document.



STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R / 1-06)

Prescribed by the Department of Local Government Finance

FORM SB-1 / RE

INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction. "Projects" planned or committed to after July 1, 1987, and areas designated after July 1, 1987, require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)
2. Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to initiation of the redevelopment or rehabilitation, **BEFORE** a deduction may be approved.
3. To obtain a deduction, Form 322 ERA, Application for Deduction from Assessed Valuation of Structures in Economic Revitalization Areas, must be filed with the County Auditor by the later of: (1) May 10; or (2) thirty (30) days after the notice of addition to assessed valuation or new assessment is mailed to the property owner at the address shown on the records of the township assessor.
4. Property owners whose Statement of Benefits was approved after June 30, 1991, must submit Form CF-1/RE annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.1(b))
5. The schedules established under IC 6-1.1-12.1-4(d) effective July 1, 2000, apply to any statement of benefits filed on or after July 1, 2000. The schedules effective prior to July 1, 2000, shall continue to apply to those statement of benefits filed before July 1, 2000.

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer					
Address of taxpayer (number and street, city, state, and ZIP code)					
Name of contact person				Telephone number	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body				Resolution number	
Location of property		County		DLGF taxing district number	
Description of real property improvements, redevelopment, or rehabilitation. (use additional sheets if necessary)				ESTIMATED	
				Start Date	Completion Date
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number	Salaries	Number retained	Salaries	Number additional	Salaries
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.		REAL ESTATE IMPROVEMENTS			
		COST		ASSESSED VALUE	
		Current values			
		Plus estimated values of proposed project			
		Less values of any property being replaced			
Net estimated values upon completion of project					
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) _____			Estimated hazardous waste converted (pounds) _____		
Other benefits:					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative		Title		Date signed (month, day, year)	

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this Economic Revitalization Area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed _____ calendar years * (see below). The date this designation expires is _____.

B. The type of deduction that is allowed in the designated area is limited to:

1. Redevelopment or rehabilitation of real estate improvements;
2. Residentially distressed areas

☐ Yes ☐ No
☐ Yes ☐ No

C. The amount of deduction applicable for redevelopment or rehabilitation is limited to \$ _____ cost with an assessed value of \$ _____.

D. Other limitations or conditions (specify) _____

E. The deduction for redevelopment or rehabilitation is allowed for _____ years* (see below).

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above. (IC 6-1.1-12-3(b))

Approved: (signature and title of authorized member)	Telephone number	Date signed (month, day, year)
Attested by:	Designated body	

* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.1-12.1-4.

For residentially distressed areas, the deduction period may not exceed five (5) years. If the Economic Revitalization Area was designated prior to July 1, 2000, the deduction period is limited to three (3), six (6), or ten (10) years. For ERAs after June 30, 2000, the deduction period may not exceed ten (10) years. An area designated as an urban development area pursuant to an application filed after December 31, 1978, and prior to January 1, 1986, are entitled to a ten (10) year deduction.



STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R / 1-06)

Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction. "Projects" planned or committed to after July 1, 1987, and areas designated after July 1, 1987, require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)
2. Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to installation of the new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment, **BEFORE** a deduction may be approved
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated. The 103-ERA must be filed between March 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between March 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved after June 30, 1991, must submit Form CF-1 / PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. The schedules established under IC 6-1.1-12.1-4.5(d) and (e) apply to equipment installed after March 1, 2001. For equipment installed prior to March 2, 2001, the schedules and statutes in effect at the time shall continue to apply. (IC 6-1.1-12.1-4.5(f) and (g))

SECTION 1

TAXPAYER INFORMATION

Name of taxpayer	
Address of taxpayer (number and street, city, state, and ZIP code)	
Name of contact person	Telephone number

SECTION 2

LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body		Resolution number (s)	
Location of property	County	DLGF taxing district number	
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (use additional sheets if necessary)		ESTIMATED	
		START DATE	COMPLETION DATE
		Manufacturing Equipment	
		R & D Equipment	
		Logist Dist Equipment	
IT Equipment			

SECTION 3

ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
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SECTION 4

ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values								
Plus estimated values of proposed project								
Less values of any property being replaced								
Net estimated values upon completion of project								

SECTION 5

WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds) _____	Estimated hazardous waste converted (pounds) _____
Other benefits:	

SECTION 6

TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative	Title	Date signed (month, day, year)
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FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed _____ calendar years * (see below). The date this designation expires is _____.

B. The type of deduction that is allowed in the designated area is limited to:

- | | | |
|--|------------------------------|-----------------------------|
| 1. Installation of new manufacturing equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3. Installation of new logistical distribution equipment. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4. Installation of new information technology equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ _____ cost with an assessed value of \$ _____.

D. The amount of deduction applicable to new research and development equipment is limited to \$ _____ cost with an assessed value of \$ _____.

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ _____ cost with an assessed value of \$ _____.

F. The amount of deduction applicable to new information technology equipment is limited to \$ _____ cost with an assessed value of \$ _____.

G. Other limitations or conditions (specify) _____

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction on or after July 1, 2000, is allowed for:

- | | |
|-------------------------------------|--------------------------------------|
| <input type="checkbox"/> 1 year | <input type="checkbox"/> 6 years |
| <input type="checkbox"/> 2 years | <input type="checkbox"/> 7 years |
| <input type="checkbox"/> 3 years | <input type="checkbox"/> 8 years |
| <input type="checkbox"/> 4 years | <input type="checkbox"/> 9 years |
| <input type="checkbox"/> 5 years ** | <input type="checkbox"/> 10 years ** |

** For ERA's established prior to July 1, 2000, only a 5 or 10 year schedule may be deducted.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved: (signature and title of authorized member)	Telephone number	Date signed (month, day, year)
Attested by:	Designated body	

* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.1-12.1-4.5

CITY OF WEST LAFAYETTE
TAX ABATEMENT APPLICATION FORM
WEST LAFAYETTE ECONOMIC DEVELOPMENT COMMISSION

Please complete the following questions prior to applying for tax abatement. Should questions arise please contact the Department of Development, 609 W. Navajo, West Lafayette, Indiana 47906, 765-775-5160. The abatement process is explained in the West Lafayette Tax Abatement Handbook" attached to this document. Please be sure that you also fill out the additional "supplementary" information sheets also attached.

SECTION I – APPLICANT

1. Name of Applicant: _____
2. Address: _____

3. Date Organized or Incorporated: _____
4. Chief Executive Officer: _____
5. Principal Contact or Agent: _____
6. Principal Office Address: _____
_____ Phone: _____
7. Name of Parent Company (if any): _____
8. Address of Parent Company (if any): _____

9. Applicant is applying for Economic Revitalization Area designation for the purpose of :
_____ Real Property Tax Abatement
_____ Personal Property Tax Abatement
(New Manufacturing Equipment)
_____ Number of full-time personnel currently employed locally
10. Please Provide:
 - a. a brief history of the company and eight (8) copies of the last Annual Report
 - b. relevant financial information, e.g. annual report, etc.

SECTION II – LOCATION OF IMPROVEMENT

11. Location of Site: _____

12. Assessor's parcel (Key) #: _____

13. Owner of Property: _____

14. Does the company currently conduct business at the location?:

_____ Yes _____ No

If yes, describe: _____

SECTION III – NATURE OF THE IMPROVEMENT

15. Nature of the product or service to be performed at the site:

16. Description of the proposed physical improvements. What physical changes will be made on the project property?

Real Property or Manufacturing Improvements

Personal Property (New Manufacturing Equipment):

17. Cost of the real property or manufacturing improvements (excluding land costs): _____

18. Size of the facilities to be constructed (in square feet), if any:

19. Cost of the new manufacturing equipment to be installed:

20. What is the timetable for the start and completion of project?:

21. When is completion expected?: _____

22. How many permanent employees as a result of this project?:

23. In what type of employment will they be engaged?: _____

24. Estimate of the additional annual payroll to be produced at the end of:

1 year \$ _____ 3 years \$ _____

25. Will the project result in any pollution?: _____

_____ air _____ water _____ noise _____ other

Explain: _____

26. Will the project require a rezoning, variance, or zoning approval before construction is initiated? _____ yes _____ no

If yes, explain: _____

27. Describe additional public utilities and municipal services or facilities necessitated by the project (e.g, enlargement of sewer, street improvements, water supply, upgrading of traffic signals, etc.): _____

28. With what businesses will you directly compete in the Greater Lafayette Area?:

- | | |
|----------|-----------|
| 1. _____ | 6. _____ |
| 2. _____ | 7. _____ |
| 3. _____ | 8. _____ |
| 4. _____ | 9. _____ |
| 5. _____ | 10. _____ |

What are your products or services sold outside the eight (8) county areas?

29. The following is a definition of an "economic revitalization area". Please read the definition and answer the following question as it pertains to your project.

According to IC 6-1.1.1-12.1-1:

"Economic revitalization area" means an area which is within the corporate limits of a city, town or county which has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings or other factors which have impaired values or prevent a normal development of property or use of property. The term "economic revitalization area" also includes any area where a facility or a group of facilities that are technologically, economically, or energy obsolete are located and where the obsolescence may lead to a decline in employment and tax revenues.

What evidence can be provided that the project property should be designated as an "Economic Revitalization Area" based on this definition?

SECTION IV – ADDITIONAL APPLICANT INFORMATION

30. Has the applicant or any predecessor of the applicant defaulted in any material respect the performance of financial obligations by the applicant?

_____ yes _____ no If yes, explain: _____

31. Has the applicant ever applied for or benefited from any tax abatement in any other project in the State of Indiana or elsewhere? _____ yes _____ no

If yes, explain: _____

SECTION V – ANNUAL REPORT & HISTORY OF COMPANY

32. Is there any pending litigation materially affecting the applicant?:

_____ yes _____ no If yes, please describe (or have counsel for the applicant describe) giving procedural posture of the case(s):

33. Are there any restriction contained in the applicant's Articles or Certificate of Incorporation, Charter, Bylaws, Code of Regulations or any agreements to which the applicant is a party that could affect the applicant's ability to engage in the project? _____ yes _____ no If yes, please explain:

34. Certified Public Accountant: _____

35. Commercial Bankers: _____

36. Company Counsel: _____

I hereby certify that the above information and representations are to the best of my knowledge true and complete.

Signature of Applicant

Position

Date Submitted

Company Contact Person

Address

Phone

Fax

**SUPPLEMENTARY INFORMATION SHEET
TAX ABATEMENT APPLICATION
CITY OF WEST LAFAYETTE
ECONOMIC DEVELOPMENT COMMISSION**

To be completed by applicant

MANUFACTURING OR COMMERCIAL

Is this request for:

_____ improvements to real estate _____ new manufacturing equipment
that has not been taxed in Indiana before

Length of abatement requested for equipment and property:

Real Property _____ 3 years bldg _____ 6 years bldg _____ 10 years bldg
Mfg. Equipment _____ 5 years equip _____ 10 years equip

Number of jobs for residents of the Greater Lafayette area:

<u>Current</u>	<u>Retained</u>	<u>Additional</u>	<u>Construction</u>
Engineering _____	Engineering _____	Engineering _____	_____
Sales _____	Sales _____	Sales _____	_____
Administration _____	Administration _____	Administration _____	_____
Manufacturing _____	Manufacturing _____	Manufacturing _____	_____
Maintenance _____	Maintenance _____	Maintenance _____	_____
Other (Specify) _____	Other (Specify) _____	Other (Specify) _____	_____

Salaries of jobs for residents of the Greater Lafayette area:

<u>Current</u>	<u>Retained</u>	<u>Additional</u>	<u>Construction</u>
Engineering _____	Engineering _____	Engineering _____	_____
Sales _____	Sales _____	Sales _____	_____
Administration _____	Administration _____	Administration _____	_____
Manufacturing _____	Manufacturing _____	Manufacturing _____	_____
Maintenance _____	Maintenance _____	Maintenance _____	_____
Other (Specify) _____	Other (Specify) _____	Other (Specify) _____	_____

Payroll Categories:

Retained

_____ up to \$20,000
_____ \$20,000 to \$28,000
_____ \$28,001 to \$35,000
_____ greater than \$35,000

Additional

_____ up to \$20,000
_____ \$20,000 to \$28,000
_____ \$28,001 to \$35,000
_____ greater than \$35,000

Explanation of how the number of jobs were calculated and the time frame for reaching full employment level:

Type(s) of equipment, installation schedule(s), and depreciation pool(s):

Narrative description of need (attach separate sheet if needed):



COMPLIANCE WITH STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51765 (R / 1-06)

Prescribed by the Department of Local Government Finance

FORM CF-1 / PP

- INSTRUCTIONS:**
1. Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
 2. This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between March 1, and May 15, of each year, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between March 1, and the extended due date of each year.
 3. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-1).

SECTION 1

TAXPAYER INFORMATION

Name of taxpayer	
Address of taxpayer (number and street, city, state, and ZIP code)	
Name of contact person	Telephone number

SECTION 2

LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body		Resolution number
Location of property	County	DLGF taxing district number
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired.		Estimated starting date (month, day, year)
		Estimated completion date (month, day, year)

SECTION 3

EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		
Salaries		
Number of employees retained		
Salaries		
Number of additional employees		
Salaries		

SECTION 4

COST AND VALUES

	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project								
Plus: Values of proposed project								
Less: Values of any property being replaced								
Net values upon completion of project								
ACTUAL	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project								
Plus: Values of proposed project								
Less: Values of any property being replaced								
Net values upon completion of project								

NOTE: The COST of the property is confidential pursuant to IC 6-1.1-12.1-5.6 (d).

SECTION 5

WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6

TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.		
Signature of authorized representative	Title	Date signed (month, day, year)

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991.**

INSTRUCTIONS: (IC 6-1.1-12-5.9)

1. This page does not apply to a Statement of Benefits filed before July 1, 1991; that deduction may not be terminated for a failure to comply with the Statement of Benefits.
2. Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.
3. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the Township Assessor and the County Auditor.
4. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits.
5. If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the County Auditor; and (3) the Township Assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing

- ☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved

☐ Denied (see instruction 5 above)

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.



COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51766 (R / 1-06)

Prescribed by the Department of Local Government Finance

FORM CF-1 / RE

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area. (IC 6-1.1-12.1-2 (b))
2. Property owners must file this form with the County Auditor and the Designating Body for their review regarding the compliance of the project with the Statement of Benefits (SB-1).
3. This form must accompany the initial deduction application that is filed with the County Auditor.
4. Property owners whose Statement of Benefits was approved after June 30, 1991, must file an updated form with the County Auditor and the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.1)
5. The updated form must be filed annually by May 15, or by the due date for the real property owner's personal property return that is filed in the township where the project is located, whichever is later. (IC 6-1.1-12.1-5.1 (b))
6. With the approval of the Designating Body, compliance information for multiple projects may be consolidated on one (1) compliance form (CF-1/RE).

SECTION 1

TAXPAYER INFORMATION

Name of taxpayer	
Address of taxpayer (number and street, city, state, and ZIP code)	
Name of contact person	Telephone number

SECTION 2

LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body		Resolution number
Location of property	County	DLGF taxing district number
Description of real property improvements:		Estimated starting date (month, day, year)
		Estimated completion date (month, day, year)

SECTION 3

EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		
Salaries		
Number of employees retained		
Salaries		
Number of additional employees		
Salaries		

SECTION 4

COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project		
Less: Values of any property being replaced		
Net values upon completion of project		
ACTUAL	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project		
Less: Values of any property being replaced		
Net values upon completion of project		

SECTION 5

WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6

TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative	Title	Date signed (month, day, year)
--	-------	--------------------------------

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12-5.1)

1. This page does not apply to a Statement of Benefits filed before July 1, 1991; that deduction may not be terminated for a failure to comply with the Statement of Benefits.
2. Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.
3. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. A copy of the notice will be sent to the County Auditor.
4. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits.
5. If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner and (2) the County Auditor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing

☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved

☐ Denied (see instruction 5 above)

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.



APPLICATION FOR DEDUCTION FROM ASSESSED VALUATION OF STRUCTURES IN ECONOMIC REVITALIZATION AREAS (ERA)

State Form 18379 (R9 / 1-07)

Prescribed by the Department of Local Government Finance

20__ PAY 20__

FORM 322 / RE

INSTRUCTIONS:

1. This form is to be filed in person or by mail with the Auditor of the county in which the property is located before May 10 of the year in which addition to assessed valuation (or new assessment) is made, or not later than thirty (30) days after mailing date of notice of assessment (Form 11) if such notice is not given before April 10 of that year (IC 6-1.1-12.1-5).
2. Copy of Form 11 must be attached.
3. A property owner may not receive this deduction for the same property or improvements for which a deduction is obtained under either IC 6-1.1-12-18, IC 6-1.1-12-22 or IC 6-1.1-12-28.5 (IC 6-1.1-12-6).
4. A copy of the statement of benefits (Form SB-1 / Real Property) must be attached to this application.
5. The compliance with statement of benefits (Form CF-1 / Real Property) must be filed with this application and the designating body (IC 6-1.1-12.1-5.1).
6. A copy of the resolution must be attached to this application.
7. Please see IC 6-1.1-12.1 for further instructions.
8. Taxpayer completes Sections I, II and III below.
9. If property located in an economic revitalization area is also located in an allocation area as defined in IC 36-7-14-39 or IC 36-7-15.1-26, an application for the property tax deduction may not be approved unless the Commission that designated the allocation area adopts a resolution approving the application (IC 6-1.1-12.1-2(k)).
10. Except for ERA's designated before December 31, 1987, a deduction for redevelopment or rehabilitation is not authorized for the following facilities (IC 6-1.1-12.1-3).
 - a. Private or commercial golf course
 - b. Country club
 - c. Massage parlor
 - d. Tennis court
 - e. Skating facility, including roller skating, skateboarding or ice skating
 - f. Racquet sport facility (including handball or racquet ball court)
 - g. Hot tub facility
 - h. Suntan facility
 - i. Racetrack
 - j. Any facility, the primary purpose of which is (a) Retail food and beverage service; (b) Automobile sales or service; or (c) other retail; (unless the facility is located in an economic development-target area established under IC 6-1.1-12.1-7).
 - k. Residential, unless the facility is a multi-family facility that contains at least 20% of the units available for use by low and moderate income individuals or unless the facility is located in an economic development target area established under IC 6-1.1-12.1-7, or the area is designated as a residentially distressed area which is required to meet conditions as cited in IC 6-1.1-12.1-2 (c) (1 & 2).
 - l. Package liquor store [see IC 6-1.1-12.1 - 3(e)(12)]

SECTION I - DESCRIPTION OF PROPERTY

The owner hereby applies to the County Auditor for a deduction pursuant to IC 6-1.1-12.1-5 beginning with the assessment date March 1, 20__.

County	Township	DLGF taxing district number	Key number
Name of owner			
Property address (number and street, city, state, and ZIP code)			
Legal description from Form 11			Date of Form 11 (month, day, year)
Type of structure			Use of structure
Governing body that approved ERA designation			Resolution number
Date ERA designation approved (must be before March 1)			

SECTION II - VERIFICATION OF OWNER OR REPRESENTATIVE

Signature of owner or representative (I hereby certify that the representations on this application are true)	Date signed (month, day, year)
Address (number and street, city, state, and ZIP code)	

SECTION III - STRUCTURES

AUDITOR'S USE

A. Rehabilitation structure	1. Assessed valuation AFTER rehabilitation	\$	
	2. Assessed valuation at 100% of TTV BEFORE rehabilitation	\$	
	3. INCREASE in assessed valuation	\$	
	4. Assessed valuation eligible for deduction	\$	
B. New structure	1. Assessed valuation	\$	
	2. Assessed valuation eligible for deduction	\$	

SECTION IV - VERIFICATION OF TOWNSHIP (OR TRUSTEE) ASSESSOR

I verify that the above described structure was assessed and the owner was notified on _____ with the effective date of the assessment being March 1, 20__ and that the assessed valuations in Section III are correct.

Signature of Township (or Trustee) Assessor	Township	Date (month, day, year)
---	----------	-------------------------

CONTINUED ON THE REVERSE SIDE

**SECTION V - FOR AREAS NOT RESIDENTIALLY DISTRESSED
PERCENTAGES AND AMOUNTS OF DEDUCTIONS**

YEAR OF DEDUCTION / PERCENTAGE / AMOUNT OF DEDUCTION *	YEAR OF DEDUCTION / PERCENTAGE / AMOUNT OF DEDUCTION *
<p>(1) For deductions allowed over a 1 year period:</p> <p>1st _____ pay _____ 100% \$ _____</p>	
<p>(2) For deductions allowed over a two (2) year period:</p> <p>1st _____ pay _____ 100% \$ _____</p> <p>2nd _____ pay _____ 50% \$ _____</p>	
<p>(3) For deductions allowed over a three (3) year period:</p> <p>1st _____ pay _____ 100% \$ _____</p> <p>2nd _____ pay _____ 66% \$ _____</p> <p>3rd _____ pay _____ 33% \$ _____</p>	
<p>(4) For deductions allowed over a four (4) year period:</p> <p>1st _____ pay _____ 100% \$ _____</p> <p>2nd _____ pay _____ 75% \$ _____</p> <p>3rd _____ pay _____ 50% \$ _____</p> <p>4th _____ pay _____ 25% \$ _____</p>	
<p>(5) For deductions allowed over a five (5) year period:</p> <p>1st _____ pay _____ 100% \$ _____</p> <p>2nd _____ pay _____ 80% \$ _____</p> <p>3rd _____ pay _____ 60% \$ _____</p> <p>4th _____ pay _____ 40% \$ _____</p> <p>5th _____ pay _____ 20% \$ _____</p>	
<p>(6) For deductions allowed over a six (6) year period:</p> <p>1st _____ pay _____ 100% \$ _____</p> <p>2nd _____ pay _____ 85% \$ _____</p> <p>3rd _____ pay _____ 66% \$ _____</p> <p>4th _____ pay _____ 50% \$ _____</p> <p>5th _____ pay _____ 34% \$ _____</p> <p>6th _____ pay _____ 17% \$ _____</p>	
<p>(7) For deductions allowed over a seven (7) year period:</p> <p>1st _____ pay _____ 100% \$ _____</p> <p>2nd _____ pay _____ 85% \$ _____</p> <p>3rd _____ pay _____ 71% \$ _____</p> <p>4th _____ pay _____ 57% \$ _____</p> <p>5th _____ pay _____ 43% \$ _____</p> <p>6th _____ pay _____ 29% \$ _____</p> <p>7th _____ pay _____ 14% \$ _____</p>	
<p>(8) For deductions allowed over a eight (8) year period:</p> <p>1st _____ pay _____ 100% \$ _____</p> <p>2nd _____ pay _____ 88% \$ _____</p> <p>3rd _____ pay _____ 75% \$ _____</p> <p>4th _____ pay _____ 63% \$ _____</p> <p>5th _____ pay _____ 50% \$ _____</p> <p>6th _____ pay _____ 38% \$ _____</p> <p>7th _____ pay _____ 25% \$ _____</p> <p>8th _____ pay _____ 13% \$ _____</p>	
<p>(9) For deductions allowed over a nine (9) year period:</p> <p>1st _____ pay _____ 100% \$ _____</p> <p>2nd _____ pay _____ 88% \$ _____</p> <p>3rd _____ pay _____ 77% \$ _____</p> <p>4th _____ pay _____ 66% \$ _____</p> <p>5th _____ pay _____ 55% \$ _____</p> <p>6th _____ pay _____ 44% \$ _____</p> <p>7th _____ pay _____ 33% \$ _____</p> <p>8th _____ pay _____ 22% \$ _____</p> <p>9th _____ pay _____ 11% \$ _____</p>	
<p>(10) For deductions allowed over a ten (10) year period:</p> <p>1st _____ pay _____ 100% \$ _____</p> <p>2nd _____ pay _____ 95% \$ _____</p> <p>3rd _____ pay _____ 80% \$ _____</p> <p>4th _____ pay _____ 65% \$ _____</p> <p>5th _____ pay _____ 50% \$ _____</p> <p>6th _____ pay _____ 40% \$ _____</p> <p>7th _____ pay _____ 30% \$ _____</p> <p>8th _____ pay _____ 20% \$ _____</p> <p>9th _____ pay _____ 10% \$ _____</p> <p>10th _____ pay _____ 5% \$ _____</p>	
<p>* If a general reassessment of real property occurs within the deduction period, the amount of the deduction shall be adjusted to reflect the percentage increase or decrease in assessed valuation. If an appeal of an assessment is approved that results in a reduction of the assessed value, the deduction amount shall be adjusted to reflect the percentage decrease that resulted from the appeal. (IC 6-1.1-12.1-4 (b))</p>	

**SECTION VI - FOR RESIDENTIALLY DISTRESSED AREAS (AS DEFINED BY IC 6-1.1-12.1-2b-d)
AMOUNT OF DEDUCTION**

TYPE OF DWELLING	DEDUCTION IS THE LESSER OF: (IC 6-1.1-12.1-4.16)	DEDUCTION IS ALLOWED FOR A FIVE (5) YEAR PERIOD WHICH INCLUDES YEARS:
<input type="checkbox"/> One (1) family dwelling	Assessed value (after rehabilitation or redevelopment) \$ _____ or \$74,880 AV	_____ pay _____ through _____ pay _____
<input type="checkbox"/> Two (2) family dwelling	Assessed value (after rehabilitation or redevelopment) \$ _____ or \$106,080 AV	_____ pay _____ through _____ pay _____
<input type="checkbox"/> Three (3) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) \$ _____ or \$156,000 AV	_____ pay _____ through _____ pay _____
<input type="checkbox"/> Four (4) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) \$ _____ or \$199,680 AV	_____ pay _____ through _____ pay _____

Assessed value limits for taxes due and payable prior to January 1, 2005 were \$36,000, \$51,000, \$75,000, and \$96,000 for one to four family dwellings respectively.

SECTION VII - APPROVAL OF COUNTY AUDITOR (COMPLETE ONLY IF APPROVED)

This application is approved in the amounts shown above.

Signature of County Auditor _____	Date signed (month, day, year) _____
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SCHEDULE OF DEDUCTION FROM ASSESSED VALUATION PERSONAL PROPERTY IN ECONOMIC REVITALIZATION AREA

State Form 52503 (R3 / 1-07)

Prescribed by the Department of Local Government Finance

20__ PAY 20__

FORM 103-ERA

PRIVACY NOTICE: The records in this series are confidential according to IC 6-1.1-35-9.

INSTRUCTIONS:

1. In order to receive a deduction, this schedule must be submitted with a timely filed Form 103-Long.
2. A separate schedule must be completed and attached to Form 103 for each approved abatement (Form SB-1 / PP).
3. Attach a copy of the applicable approved Form CF-1 to this schedule. First-time filings must also include the SB-1 and the Resolution from the designating body.
4. For any acquisitions included herein since the last assessment date, attach a list of the newly included equipment on Form 103-EL.

SECTION 1 TAXPAYER INFORMATION			
Name of taxpayer		Name of contact person	
Full address (number and street, city, state and ZIP code)		E-mail address of contact person	Telephone number
County	Township	Taxing District	Fax number

SECTION 2 ECONOMIC REVITALIZATION AREA INFORMATION			
Name of body designating the Economic Revitalization Area		Resolution number	Length of abatement (years)
Date designation approved (month, day, year)	Date designation will terminate (month, day, year)	Does resolution limit dollar amount of deduction? <input type="checkbox"/> Yes, and limit is based on equipment <input type="checkbox"/> No <input type="checkbox"/> Cost or <input type="checkbox"/> Assessed value	

SECTION 3 ABATED EQUIPMENT POOLING SCHEDULE	
The total cost of depreciable assets is to be reported on Form 103-Long. This schedule includes only the values attributable to the new manufacturing, research and development, logistical distribution, and/or information technology equipment under abatement per the resolution and IC 6-1.1-12.1. Election to report cost of Depreciable Assets by Federal tax Year*** Yes <input type="checkbox"/> No <input type="checkbox"/>	
NOTE: See page 2 of this form for the balance of pooling schedules. * In TTV% and True Tax Value columns, circle and apply the percentage that the assessment is based upon. If, on Form 103-Long, the entry on Line 58 is equal to Line 57, use 30%. If Line 58 is equal to Line 56, Use the applicable Pool percentages.	
Assessing Official Use Only	

POOL NUMBER 1 (1 TO 4 YEAR LIFE)									
		103 Schedule A, Column C, Adjusted Cost	* TTV% (circle one)		True Tax Value [per 103 or per IC 6-1.1-12.1-4.5(f)]**	Abatement		Deduction Claimed	Deduction Approved
			Year	Percent					
13	From to 3-1-07***	\$	65%	30%	\$	1	%	\$	\$
14	3-2-06 to 3-1-07		65%	30%		1			
15	3-2-05 to 3-1-06		50%	30%		2			
16	3-2-04 to 3-1-05		35%	30%		3			
17A	3-2-03 to 3-1-04		20%	30%		4			
17B	3-2-02 to 3-1-03		20%	30%		5			
17C	3-2-01 to 3-1-02		**65%	30%		6			
17D	3-2-00 to 3-1-01		**65%	30%		7			
17E	3-2-99 to 3-1-00		**65%	30%		8			
17F	3-2-98 to 3-1-99		**65%	30%		9			
17G	3-2-97 to 3-1-98		**65%	30%		10			
18	TOTAL POOL NUMBER 1	\$	--		\$	--	--	\$	\$

POOL NUMBER 2 (5 TO 8 YEAR LIFE)									
		103 Schedule A, Column C, Adjusted Cost	* TTV% (circle one)		True Tax Value [per 103 or per IC 6-1.1-12.1-4.5(f)]**	Abatement		Deduction Claimed	Deduction Approved
			Year	Percent					
19	From to 3-1-07***	\$	40%	30%	\$	1	%	\$	\$
20	3-2-06 to 3-1-07		40%	30%		1			
21	3-2-05 to 3-1-06		56%	30%		2			
22	3-2-04 to 3-1-05		42%	30%		3			
23	3-2-03 to 3-1-04		32%	30%		4			
24	3-2-02 to 3-1-03		24%	30%		5			
25	3-2-01 to 3-1-02		**40%	30%		6			
26A	3-2-00 to 3-1-01		**40%	30%		7			
26B	3-2-99 to 3-1-00		**40%	30%		8			
26C	3-2-98 to 3-1-99		**40%	30%		9			
26D	3-2-97 to 3-1-98		**40%	30%		10			
27	TOTAL POOL NUMBER 2	\$	--		\$	--	--	\$	\$

SUB-TOTAL - POOLS 1 AND 2 (Total Lines 18 and 27. Enter to the right and on Page 2.)	\$	\$
--	----	----

*** If taxpayer elects to report cost on a federal tax year basis, assets acquired from the end of the prior federal tax year to March 1 are reported on the first line.

SECTION 3 (continued)			ABATED EQUIPMENT POOLING SCHEDULE					Assessing Official Use Only		
			POOL NUMBER 3 (9 TO 12 YEAR LIFE)							
			103 Schedule A, Column C, Adjusted Cost	* TTV% (circle one)	True Tax Value [per 103 or per IC 6-1.1-12.1-4.5(f)]**	Abatement		Deduction Claimed	Deduction Approved	
						Year	Percent			
28	From	to 3-1-07***	\$	40%	30%	\$	1	%	\$	\$
29		3-2-06 to 3-1-07		40%	30%		1			
30		3-2-05 to 3-1-06		60%	30%		2			
31		3-2-04 to 3-1-05		55%	30%		3			
32		3-2-03 to 3-1-04		45%	30%		4			
33		3-2-02 to 3-1-03		37%	30%		5			
34		3-2-01 to 3-1-02		**40%	30%		6			
35		3-2-00 to 3-1-01		**40%	30%		7			
36		3-2-99 to 3-1-00		**40%	30%		8			
37		3-2-98 to 3-1-99		**40%	30%		9			
38		3-2-97 to 3-1-98		**40%	30%		10			
40	TOTAL POOL NUMBER 3		\$	--	\$	--	--	--	\$	\$

POOL NUMBER 4 (13 YEAR AND LONGER LIVES)										
			103 Schedule A, Column C, Adjusted Cost	* TTV% (circle one)	True Tax Value [per 103 or per IC 6-1.1-12.1-4.5(f)]**	Abatement		Deduction Claimed	Deduction Approved	
						Year	Percent			
41	From	to 3-1-07***	\$	40%	30%	\$	1	%	\$	\$
42		3-2-06 to 3-1-07		40%	30%		1			
43		3-2-05 to 3-1-06		60%	30%		2			
44		3-2-04 to 3-1-05		63%	30%		3			
45		3-2-03 to 3-1-04		54%	30%		4			
46		3-2-02 to 3-1-03		46%	30%		5			
47		3-2-01 to 3-1-02		**40%	30%		6			
48		3-2-00 to 3-1-01		**40%	30%		7			
49		3-2-99 to 3-1-00		**40%	30%		8			
50		3-2-98 to 3-1-99		**40%	30%		9			
51		3-2-97 to 3-1-98		**40%	30%		10			
55	TOTAL POOL NUMBER 4		\$	--	\$	--	--	--	\$	\$

SUB-TOTAL - POOLS 3 AND 4 (Total Lines 40 and 55. Enter to the right and below.)								\$	\$
--	--	--	--	--	--	--	--	----	----

SPECIAL TOOLING							Assessing Official Use Only	
Round all figures to the nearest \$1. Report only the cost of abated special tools, dies, jigs, etc. (50 IAC 4.2-6-2)				True Tax Value [included on Form 103-T or per IC 6-1.1-12.1-4.5(f)]**	Abatement		Deduction Claimed	Deduction Approved
					Year	Percent		
S1	Value of acquisitions	to 3-1-07***	30%		1	%	\$	\$
S2	Value of acquisitions	3-2-06 to 3-1-07	30%		1			
S3	Value of acquisitions	3-2-05 to 3-1-06	3%		2			
S4	Value of acquisitions	3-2-04 to 3-1-05	3%		3			
S5	Value of acquisitions	3-2-03 to 3-1-04	3%		4			
S6	Value of acquisitions	3-2-02 to 3-1-03	3%		5			
S7	Value of acquisitions	3-2-01 to 3-1-02	**30%		6			
S8	Value of acquisitions	3-2-00 to 3-1-01	**30%		7			
S9	Value of acquisitions	3-2-99 to 3-1-00	**30%		8			
S10	Value of acquisitions	3-2-98 to 3-1-99	**30%		9			
S11	Value of acquisitions	3-2-97 to 3-1-98	**30%		10			
S12	TOTAL SPECIAL TOOLING				--	--	\$	\$

SUB-TOTAL POOLS 1 AND 2 (from Page 1)							\$	\$
SUB-TOTAL POOLS 3 AND 4 (from above)								
SUB-TOTAL SPECIAL TOOLING (from above - Line S12)								
TOTAL ALL POOLS AND SPECIAL TOOLING							\$	\$
LIMIT ON AMOUNT OF ABATEMENT STATED IN RESOLUTION							\$	\$
AMOUNT OF DEDUCTION CLAIMED - Lesser of resolution limit on abatement or total all pools. (Carry deduction forward to the Summary Section on Page 1 of the Form 103.)							\$	\$

Obsolescence claimed on Form 106? ☐ Yes ☐ No

NOTE: If obsolescence is claimed on depreciable assets, the applicable adjustment must be taken on the Abatement Deduction being claimed. Show calculations on Form 106.

Line numbers reference pooling schedule line numbers on Form 103 - additions (alphas) and deleted numbers accommodate the ten (10) year abatement limitation.

*** If taxpayer elects to report cost on a federal tax year basis, assets acquired from the end of the prior federal tax year to March 1 are reported on the first line.